

2009 TAX BILL SALE PROCEDURES

- **THE FOLLOWING PROCEDURE IS REVISED AND EFFECTIVE MAY 1, 2010. THE MARION COUNTY CLERK'S OFFICE WILL RECEIVE THE OFFICIAL LIST OF CURRENT YEAR DELINQUENT TAXES FROM THE SHERIFF'S OFFICE ON APRIL 16, 2010. THE POLICY WAS REVISED PURSUANT TO KRS 134. THIS STATUTE CAN BE REVIEWED AT www.lrc.ky.gov/KRS/134-00/CHAPTER.HTM**

The following is a list of procedures that must be followed in order to participate in our tax sale as well as the format of the sale.

1. If you plan to purchase 5 or more bills statewide, 3 or more bills in any one county or plan to invest \$10,000 or more statewide you must register with the Department of Revenue annually. Forms and instructions can be located on their website <http://revenue.ky.gov/Property+Tax/>.

Finance and Administration Cabinet
Department of Revenue
Office of Property Valuation
PO Box 1202
Frankfort, KY 40602-1202
(502) 564-8338

2. You must also register with the Marion County Clerk at least 10 days in advance of the sale (No later than August 9th). The sale date is August 19, 2010 beginning at 9:00 a.m.
 - The fee for this registration is \$10.00 per bill up to a maximum of \$250.00.
 - You must sign and complete a form with the following information provided.
 - a) Purchaser's name
 - b) Mailing Address (physical and P.O. Box)
 - c) Telephone Number
- You must complete an affidavit affirming that the purchaser is not related to any other individual or entity that will be participating in the sale. The affidavit must be notarized. If the purchaser is an entity, the purchaser shall provide the name of a contact person who can be reached at the address and phone number provided.

3. Ten business days prior to the sale date 3rd party purchasers with prior year certificates will be permitted to submit lists. This list will be to purchase 2009 bills for which they have priority to purchase due to prior year certificates of delinquency. This list must include the following information.

- Parcel ID
- 2009 Tax Bill Number
- Tax Year
- Property Address
- Current amount due for 2009 (as of the date of the actual sale)
- Total of all certificates requested including the \$23.00 fee for the assignment and recording of the Lis Pendens for each bill.
- (Unreleased) Prior year certificate bill number
- Form Attached

We will post the submission lists for these sales on our website as they are submitted. The bills appearing on these lists will be prepared for assignment and removed from the actual lottery sale list prior to the sale process being completed by the computer system. The assignments will be completed in a timely manner no earlier than the date of the sale.

3. Submission of Lists of Certificates for the **Lottery Sale** – At the same time the registration sheet is submitted at least 10 days before the sale, an electronic list of certificates of delinquency you are interested in purchasing at the sale shall be submitted listing the bills in priority order. The bills should be listed from most desirable to least desirable. The list should include the following information. Please be sure that the columns appear in the order we have listed here

- Current Year Tax Bill #
- Prior Year Tax Bill #
- Tax Year of Prior Bill
- Property Owner Name
- Parcel #
- There will be a \$23.00 fee for the assignment and recording of the Lis Pendens for each bill.

5. The Sale will be conducted in the following manner:

- Each entity will be allowed to pull a number to determine the order of priority for the sale. Each entity will be allowed to purchase bills in this order until all bills are sold.
- Bills will be sold in lots of 5.

If you have questions, feel free to contact the County Clerk's Office at 270-692-2651.

The information listed on this website is provided for your convenience. Any amount due for taxes, fees and /or charges is subject to change and will be based on the current amount due at the time of payment. The Marion County Clerk's Office is not responsible for information or data obtained from unofficial sources. A certified copy may be obtained in person at the following address.:

Marion County Clerk
223 N Spalding Ave. Suite 102
Lebanon, KY 40033